February 17, 1961

PLAINTIFF'S EXHIBIT WH-138

Mr. R. H. Dement
U. S. Plywood Corporation
55 West 44th Street
New York 36, New York

Subject: UL Program - Your Letter 1/18/61

Dear Dick:

Your letter of January 18 and Dave Baldwin's reply of January 27 has been referred to my attention and I can assure you that I am as anxious as you are to get this matter settled. I am attaching a tabulation which gives in detail the (W) cost to establish and complete this program, in regard to materials and cost of shipment.

Please note that we have not included any costs whatsoever for travel expense, overhead, engineering, etc. for our part in this program.

Column A of the tabulation shows the total dollars to be divided equally between our two companies if the cost of materials are to be included.

Column B shows the cost without material cost included.

It appears from Dave Baldwin's letter of January 27 that our original understanding was that we were not going to include cost of materials from either company. However, if you feel that this is the manner in which you would want to complete this program, we have no objections.

Please let me know your decision on this matter and we will issue an order accordingly.

Sincerely yours,

Howard W. Grosh
Decorative MICARTA Sales Manager

HWG:hc

CC: USP New York - J. R. Miles
CC: Hampton - D. E. Baldwin
CC: Hampton - H. C. Smith
CC: Hampton - C. B. Leape

07001420

PRODUCED BY WESTINGHOUSE IN RESPONSE TO SUBPOENA SCORDINO

UNDERWRITERS' LABORATORIES PROGRAM - WESTINGHOUSE ELECTRIC CORPORATION - US PLYWOOD JOINT PROJECT

SUMMARY OF EXPENSES INCURRED

COLUMN A

Underwriters' Invoice	Date	Amount
185539	3/10/60	$ 870.78
188375	4/8/60	159.85
179450	10/7/59	237.86
184588	2/8/60	166.63
185538	3/10/60	718.50
188374	4/8/60	331.50
189550	5/20/60	187.35
194484	8/10/60	150.65
		$ 2,823.12

Application Deposits

59C4876 Asbestos MICARTA	500.00
59C4875 Asbestos MICARTA-Marinite	500.00
59C6127 Regular MICARTA	250.00
59C6126 Regular MICARTA-Marinite	150.00
	$ 1,400.00

Total Underwriters' Charge	$ 4,223.12
Setter Bros. Charges - Marinite Labor, Freight, Glue, Primers	$ 1,516.92
Hopeman Brothers Charges	-
Westinghouse Charges:	
UL Invoice #201723	108.63
1/16 & 050 Fire Resistant - Material shipped to UL Lab. Factory cost	1,189.72
Freight Charge	70.00
Full scale shop run on varnish & treated material Factory Cost	290.00
TOTAL (W) & USP COST	$ 7,398.39

USP - 50% $3,699.19
(W)- 50% 3,699.20

COLUMN B

Underwriters' Invoice	Date	Amount
185539	3/10/60	$ 870.78
188375	4/8/60	159.85
179450	10/7/59	237.86
184588	2/8/60	166.63
185538	3/10/60	718.50
188374	4/8/60	331.50
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59C6126 Regular MICARTA-Marinite	150.00
	$ 1,400.00

Total Underwriters' Charge	$ 4,223.12
O M I T T E D	-
	-
Westinghouse Charges:	
UL Invoice #201723	108.63
O M I T T E D	-
O M I T T E D	-
O M I T T E D	-
TOTAL (W) & USP COST	$ 4,331.75

USP - 50% $ 2,165.87
(W) - 50% 2,165.88

PRODUCED BY WESTINGHOUSE - IN MISSISSIPPI - CORPORATION

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